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APPLICATION NUMBER	FILING OR 371 (c) DATE	FIRST NAMED APPLICANT	ATTY. DOCKET NO./TITLE
10/625,359	07/23/2003	Daniel M. Deaton	900001-2115

CONFIRMATION NO. 8226

000059945
 KOS PHARMACEUTICALS, INC.
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NOTICE REGARDING POWER OF ATTORNEY

This is in response to the Power of Attorney filed 02/21/2006 . The Power of Attorney in this application is not accepted for the reason(s) listed below:

- The Power of Attorney is from an assignee and the Certificate required by 37 CFR 3.73(b) has not been received.

L. Deaton

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